EXECUTIVE SUMMARY

Concern about the management of Indian Trust funds is a longstanding issue. As early as 1928, the U.S. General Accounting Office (GAO)——the investigative research arm of Congress——issued reports documenting weak accounting practices and other problems in BIA''s trust funds management. Since then, there have been numerous reports highlighting weaknesses in management and accounting practices from such overseeing entities as the Congressional Committees, the Office of Management and Budget (OMB), the Inspector General and Departmental Bureau reviews as well as outside contractor reports.

Currently, the Secretary of the Interior, through the Office of the Special Trustee for American Indians (OST), maintains approximately 1,700 accounts for 338 Tribal entities with assets in excess of $2.5 billion. Each year, more than $800 million pass through the Tribal trust funds system. The OST also maintains over 340,000 Individual Indian Monies (IIM) trust fund accounts through which over $300 million pass each year.

In April 1997, the Special Trustee submitted his *Strategic Plan to Implement the Reforms Required by the American Indian Trust Fund Management Reform Act of 1994.* Notwithstanding the Secretary''s reservations about certain aspects of the *Strategic Plan,* the Secretary and the Special Trustee agreed that selected trust system improvements and data clean up efforts in the *Strategic Plan* could and should proceed as soon as possible within the organizational structure of the Department.

The approach selected to implement the Secretary''s decisions on portions of the Special Trustee''s Strategic Plan is centered on 13 major Sub projects. These Sub projects were identified and designed to ensure coverage of not only the data clean up and systems improvements, but also to address the longstanding deficiencies cited by external oversight groups with regard to the support systems--records management, training, policy and procedures, and internal controls. The Sub projects are:

- OST Financial Data Clean up

- BIA Resources Data Clean up

- BIA Probate Backlog

- OHA Probate Backlog

- BIA Appraisal Program

- Trust Funds Accounting System

- Trust Asset and Accounting Management System

- LRIS Enhancements

- Minerals Management Service (MMS) Systems Reengineering

- Records Management

- Policy and Procedures

- Training

- Internal Controls

This *High Level Implementation Plan* for the Trust Management Improvement Project (TMIP) provides information on and describes each of the 13 Sub projects, responsible Bureaus and Offices, supporting tasks, critical milestones, work plans, resource estimates, and accountable officials.